

WILMERHALE

Via Email and Fax

April 9, 2019

Sharon Petshaft
Department of the Treasury
Internal Revenue Service
TE/GE Employee Plans
150 Court Street; 5th Floor
New Haven, CT 06510

Amy A. Null

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+1 617 526 5000 (f)
amy.null@wilmerhale.com

Re: Plan Name: RJM Capital LLC Pension Plan
Plan Number: 001
Plan Year Ended: December 31, 2016

Dear Ms. Petshaft:

This letter is to follow up on our phone conversation yesterday, April 8, 2019, concerning the audit of the above-mentioned plan (the "RJM Plan"). You asked for supplemental information concerning the contribution history to the RJM Plan. As previously explained, the RJM Plan was adopted in 2013 (see our response to Item A1 to your request of March 21, 2018 and our response to Item 1.a of our response to your February 4, 2019 request). We enclose copies of the 2013 and 2014 Form 5500-EZ to the RJM Plan, to supplement the copies of the 2015 and 2016 Form 5500-EZs previously provided (see our response to Item A4 to your request of March 21, 2018). The Form 5500-EZs report the contributions made to the Plan.

We hope that this addresses your remaining questions with respect to the RJM Plan, and will enable you to resolve the audit promptly. Please do not hesitate to call with any additional questions.

Very truly yours,



Amy A. Null

Wilmer Cutler Pickering Hale and Dorr LLP, 60 State Street, Boston, Massachusetts 02109

Beijing Berlin Boston Brussels Denver Frankfurt London Los Angeles New York Palo Alto Washington

Form **5500-EZ**Department of the Treasury
Internal Revenue Service**Annual Return of One-Participant
(Owners and Their Spouses) Retirement Plan**This form is required to be filed under section 6058(a) of the Internal Revenue Code.
Certain foreign retirement plans are also required to file this form (see instructions).
▶ Complete all entries in accordance with the instructions to the Form 5500-EZ.

OMB No. 1545-0056

2013This Form is Open
to Public Inspection.**Part I Annual Return Identification Information**For the calendar plan year **2013** or fiscal plan year beginning (MM/DD/YYYY) and ending

- A** This return is: (1) ☒ the first return filed for the plan; (3) ☐ the final return filed for the plan;
(2) ☐ an amended return; (4) ☐ a short plan year return (less than 12 months).

B If filing under an extension of time, check this box (see instructions). ☐**C** If this return is for a foreign plan, check this box (see instructions). ☐**Part II Basic Plan Information — enter all requested information.**

1a Name of plan RJM Capital Pension Plan	1b Three-digit plan number (PN) ▶ 001
2a Employer's name RJM Capital LLC Trade name of business (if different from name of employer) In care of name Richard J Markowitz Mailing address (room, apt., suite no. and street, or P.O. Box) Redacted - PII City, state, and ZIP or foreign postal code (if foreign, see instructions)	1c Date plan first became effective (MM/DD/YYYY) 01/29/2013 2b Employer Identification Number (EIN) (Do not enter your Social Security Number) 0855 2c Employer's telephone number Redacted - PII 2d Business code (see instructions) 523900
3a Plan administrator's name (If same as employer, enter "Same") Same In care of name Mailing address (room, apt., suite no. and street, or P.O. Box) City or town, state or province, country, and ZIP or foreign postal code (if foreign, see instructions)	3b Administrator's EIN 3c Administrator's telephone number
4a Name of trust (optional)	4b Trust's EIN (optional)
5 If the name and/or EIN of the employer has changed since the last return filed for this plan, enter the name, EIN, and plan number for the last return in the appropriate space provided: a Employer's name	5b EIN 5c PN
6a Total number of participants at the beginning of the plan year.	6a 1
b Total number of participants at the end of the plan year.	6b 1

Part III Financial Information

	(1) Beginning of year	(2) End of year
7a Total plan assets	0	3,934,595
b Total plan liabilities	0	0
c Net plan assets (subtract line 7b from 7a)	0	3,934,595

For Privacy Act and Paperwork Reduction Act Notice, see the Instructions for Form 5500-EZ.

Cat. No. 83263R

Form **5500-EZ** (2013)

Form 5500-EZ (2013)

Page **2****Part III** (Continued)

8 Contributions received or receivable from:		Amount
a Employers	8a	0
b Participants	8b	8,795
c Others (including rollovers)	8c	0

Part IV Plan Characteristics

9 Enter the applicable two-character feature codes from the List of Plan Characteristics Codes in the instructions:

2	J	3	B												
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Part V Compliance and Funding Questions

	Yes	No	Amount		
10 During the plan year, did the plan have any participant loans? If "Yes," enter amount as of year end		✓			
11 Is this a defined benefit plan that is subject to minimum funding requirements? If "Yes," complete Schedule SB (Form 5500) and line 11a below. (See instructions.)		✓			
a Enter the unpaid minimum required contribution for current year from Schedule SB (Form 5500), line 39		11a			
12 Is this a defined contribution plan subject to the minimum funding requirements of section 412 of the Code? If "Yes," complete lines 12a or 12b, 12c, 12d, and 12e below, as applicable:		✓			
a If a waiver of the minimum funding standard for a prior year is being amortized in this plan year, enter the month, day, and year (MM/DD/YYYY) of the letter ruling granting the waiver (see instructions)		12a			
b Enter the minimum required contribution for this plan year		12b			
c Enter the amount contributed by the employer to the plan for this plan year		12c			
d Subtract the amount in line 12c from the amount in line 12b. Enter the result (enter a minus sign to the left of a negative amount)		12d			
e Will the minimum funding amount reported on line 12d be met by the funding deadline?		Yes	No	N/A	
	12e				

Caution. A penalty for the late or incomplete filing of this return will be assessed unless reasonable cause is established.

Under penalties of perjury, I declare that I have examined this return including, if applicable, any related Schedule MB (Form 5500) or Schedule SB (Form 5500) signed by an enrolled actuary, and to the best of my knowledge and belief, it is true, correct, and complete.

Sign Here

Signature of employer or plan administrator

Date

Richard Markowitz

Type or print name of individual signing as employer or plan administrator

Preparer's name (including firm name, if applicable) and address, including room or suite number (optional)

Preparer's telephone number (optional)

Form **5500-EZ** (2013)

Form **5500-EZ**Department of the Treasury
Internal Revenue Service**Annual Return of One-Participant
(Owners and Their Spouses) Retirement Plan**This form is required to be filed under section 6058(a) of the Internal Revenue Code.
Certain foreign retirement plans are also required to file this form (see instructions).► Complete all entries in accordance with the instructions to the Form 5500-EZ.
► Information about Form 5500-EZ and its instructions is at www.irs.gov/form5500ez.

OMB No. 1545-0058

2014This Form is Open
to Public Inspection.**Part I Annual Return Identification Information**

For the calendar plan year 2014 or fiscal plan year beginning (MM/DD/YYYY) and ending

- A This return is: (1) ☐ the first return filed for the plan; (3) ☐ the final return filed for the plan;
(2) ☐ an amended return; (4) ☐ a short plan year return (less than 12 months).

B If filing under an extension of time, check this box (see instructions). ☐C If this return is for a foreign plan, check this box (see instructions). ☐**Part II Basic Plan Information — enter all requested information.**

1a Name of plan RJM CAPITAL PENSION PLAN		1b Three-digit plan number (PN) ▶ 001
2a Employer's name RJM CAPITAL LLC Trade name of business (if different from name of employer) In care of name RICHARD J. MARKOWITZ Mailing address (room, apt., suite no. and street, or P.O. Box) Redacted - PII country, and ZIP or foreign postal code (if foreign, see instructions)		1c Date plan first became effective (MM/DD/YYYY) 01/29/2013
		2b Employer Identification Number (EIN) (Do not enter your Social Security Number) 3132
		2c Employer's telephone number
		2d Business code (see instructions) 523900
3a Plan administrator's name (If same as employer, enter "Same") SAME In care of name Mailing address (room, apt., suite no. and street, or P.O. Box) City or town, state or province, country, and ZIP or foreign postal code (if foreign, see instructions)		3b Administrator's EIN
		3c Administrator's telephone number
4a Name of trust (optional)		4b Trust's EIN (optional)
5 If the name and/or EIN of the employer has changed since the last return filed for this plan, enter the name, EIN, and plan number for the last return in the appropriate space provided:		5b EIN
a Employer's name		5c PN
6a Total number of participants at the beginning of the plan year.		6a 1
b Total number of participants at the end of the plan year.		6b 1

Part III Financial Information

	(1) Beginning of year	(2) End of year
7a Total plan assets	7a 3,934,595	10,212,055
b Total plan liabilities	7b 0	0
c Net plan assets (subtract line 7b from 7a)	7c 3,934,595	10,212,055

For Privacy Act and Paperwork Reduction Act Notice, see the instructions for Form 5500-EZ.

Cat. No. 63263R

Form 5500-EZ (2014)

Form 5500-EZ (2014)

Page **2****Part III** (Continued)

8 Contributions received or receivable from:		Amount
a Employers	8a	0
b Participants	8b	0
c Others (including rollovers)	8c	0

Part IV Plan Characteristics

9 Enter the applicable two-character feature codes from the List of Plan Characteristics Codes in the instructions:

2	J	3	B												
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Part V Compliance and Funding Questions

	Yes	No	Amount
10 During the plan year, did the plan have any participant loans? If "Yes," enter amount as of year end		✓	
11 Is this a defined benefit plan that is subject to minimum funding requirements? If "Yes," complete Schedule SB (Form 5500) and line 11a below. (See instructions.)		✓	
a Enter the unpaid minimum required contribution for current year from Schedule SB (Form 5500), line 39			11a
12 Is this a defined contribution plan subject to the minimum funding requirements of section 412 of the Code? If "Yes," complete lines 12a or 12b, 12c, 12d, and 12e below, as applicable:		✓	
a If a waiver of the minimum funding standard for a prior year is being amortized in this plan year, enter the month, day, and year (MM/DD/YYYY) of the letter ruling granting the waiver (see instructions)			12a
b Enter the minimum required contribution for this plan year			12b
c Enter the amount contributed by the employer to the plan for this plan year			12c
d Subtract the amount in line 12c from the amount in line 12b. Enter the result (enter a minus sign to the left of a negative amount)			12d
e Will the minimum funding amount reported on line 12d be met by the funding deadline?			12e

Caution. A penalty for the late or incomplete filing of this return will be assessed unless reasonable cause is established.

Under penalties of perjury, I declare that I have examined this return including, if applicable, any related Schedule MB (Form 5500) or Schedule SB (Form 5500) signed by an enrolled actuary, and to the best of my knowledge and belief, it is true, correct, and complete.

Sign Here

Signature of employer or plan administrator

Date

RICHARD MARKOWITZ

Type or print name of individual signing as employer or plan administrator

Preparer's name (including firm name, if applicable) and address, including room or suite number (optional)

Preparer's telephone number (optional)

212-697-1000

RONALD J. CARLEN, CPA C/O CITRIN COOPERMAN & CO., LLP 529 FIFTH AVE, NEW YORK, NY 10017

Form **5500-EZ** (2014)

*** TX REPORT ***

TRANSMISSION OK

TX/RX NO 4875
CONNECTION TEL 918552563264
CONNECTION ID
ST. TIME 04/09 09:57
USAGE T 04'24
PGS. SENT 6
RESULT OK

WILMERHALE 

FACSIMILE

Date April 9, 2019

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amy.null@wilmerhale.com

To Sharon Petshaft
TE/GE: EP 7612

Fax 855-256-3264
Tel 203-492-8622

From Amy A. Null

Pages 3

Re RJM Capital LLC Pension Plan

Please see attached.